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JUL 0 9 2007

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

COUNTRY CURTAINS	MAIL
ORDER, INC.	

Plaintiff,

:	Case No.:
	FCF Case

J.C. PENNEY COMPANY, INC.

Defendant

RULE 7.1 DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Planitiff, Country Curtains Mail Order, Inc. (a private non-governmental party), certifies that there is no parent corporation or publicly held corporation that owns 10% or more of its stock

Dated: July 9, 2007

New York, New York

Respectfully submitted,

DARBY & DARBY P.C.

By:

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